

Registered Number 08182496

BIRCH HOUSE ESTATES LIMITED

Abbreviated Accounts

31 August 2013

Registered Number 08182496

	Notes	2013 £	2012 £
Current assets			
Stocks		713,202	
Total current assets		<u>713,202</u>	<u> </u>
Creditors: amounts falling due within one year		(713,201)	
Net current assets (liabilities)			1
Total assets less current liabilities		<u>1</u>	<u> </u>
Total net assets (liabilities)		<u>1</u>	<u> </u>
Capital and reserves			
Called up share capital	4	1	
Shareholders funds		<u>1</u>	<u> </u>

- a. For the year ending 31 August 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 13 February 2014

And signed on their behalf by:

E P Lawless, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 August 2013

1 Accounting policies**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

Investments (Fixed**2 Assets)****3 Creditors: amounts falling due after more than one year****4 Share capital****2013****£**

Authorised share capital:

1 Ordinary of £1 each	1
-----------------------	---

**Allotted, called up and fully
paid:**

1 Ordinary of £1 each	1
-----------------------	---

**Ordinary shares issued in
the year:**

1 Ordinary of £1 each were issued in the year with a nominal value of £1, for a consideration of £1